

# State of California

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**Legislative Change No.****00-33**Bill Number: **SB 2175**Author **Burton**Chapter Number: **00-854**

Laws Affecting Franchise Tax Board:

Revenue and Taxation Code 18804 and 18808Date Filed with the Secretary of the State: September 29, 2000**SUBJECT: California Peace Officer Memorial Foundation Fund and the California Firefighters Contribution Funds**

Senate Bill 2175 (Burton), as enacted on September 29, 2000, made the following changes to California law:

**Section 18804 of the Revenue and Taxation Code is amended.**

Under the Administration of Franchise and Income Tax Law (AFITL), this act specifies that the \$250,000 minimum contribution test will apply to the California Firefighters' Memorial Fund only if the repeal date of January 1, 2006, is deleted.

**Section 18808 of the Revenue and Taxation Code is amended.**

Under the AFITL, this act specifies that the \$250,000 minimum contribution test will apply to the California Peace Officer Memorial Fund only if the repeal date of January 1, 2006, is deleted.

This act is operative for taxable years beginning on or after January 1, 2000, filed in 2001 and thereafter.

This act will not require any reports by the department to the Legislature.

Bureau Director

Johnnie Lou Rosas

Date

October 16, 2000